



State of Idaho

Legislative Services Office

Management Report

A communication to the Joint Finance-Appropriations Committee

IDAHO OUTFITTERS AND GUIDES LICENSING BOARD

FY 2005, 2006, and 2007

Report IC43407

Date Issued: September 10, 2007

Serving Idaho's Citizen Legislature

FOREWORD

PURPOSE OF REPORT

We evaluated the internal controls over financial operations of the Idaho Outfitters and Guides Licensing Board as part of our effort to evaluate each State agency at least once every three years. This report summarizes the results of our evaluation.

SCOPE OF WORK

The management of the Board is responsible for establishing and maintaining internal controls. We obtained an understanding of the relevant policies and procedures comprising the internal control system. We also determined whether the relevant policies and procedures had actually been placed into operation. Our intent was to indicate where internal controls could be improved in order to help ensure the Board's ability to record, process, summarize, and report financial data accurately.

AUDIT AUTHORIZATION

Reported to the Joint Finance-Appropriations Committee as directed by the Legislative Council of the Idaho Legislature, authorized by Idaho Code, Section 67-429.

ASSIGNED STAFF

Eric Bjork, Staff Auditor

ADMINISTRATION AND TECHNICAL REVIEW

Don H. Berg, CGFM, Manager, Legislative Audits Division
Chris Farnsworth, CPA, Managing Auditor

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EXECUTIVE SUMMARY LEGISLATIVE AUDITS

IDAHO OUTFITTERS AND GUIDES LICENSING BOARD

PURPOSE AND SCOPE. We performed certain audit procedures to evaluate the effectiveness of the Idaho Outfitters and Guides Licensing Board's internal control design and operation. The limited scope of our procedures does not allow us to give an opinion on the Board's internal control system. Accordingly, we do not express an opinion or ensure that all instances of internal control weaknesses were disclosed. Our purpose was to indicate where internal controls could be strengthened to help ensure accurate financial statements and data. Any findings and recommendations are intended to improve the internal control system to prevent errors, omissions, misrepresentations, or fraud.

CONCLUSION. We noted no matters involving the internal control over the Board's financial reporting or its operation that we considered to be material weaknesses. However, our consideration of internal controls would not necessarily disclose all matters considered to be a material weakness.

FINDINGS AND RECOMMENDATIONS. There are no findings and recommendations in this report or the prior report.

AGENCY RESPONSE. The Board has reviewed the report and is in general agreement with its contents.

FINANCIAL SUMMARY. The Board is self-supported and operated with dedicated funds derived principally from application and licensing fees. Other fund sources include fines, penalties, and miscellaneous receipts. The following financial summary is presented for informational purposes only.

IDAHO OUTFITTERS AND GUIDES LICENSING BOARD – FY 2007 FINANCIAL SUMMARY

	<u>Fiscal Year 2007</u>
Beginning Cash Balance	\$216,595
Licenses	476,458
Other Receipts	<u>40,740</u>
Total Receipts	<u>\$517,198</u>
Total Funds Available	\$733,793
Personnel Costs	289,707
Operating Costs	<u>174,173</u>
Total Disbursements	<u>\$463,880</u>
Ending Cash Balance	<u><u>\$269,913</u></u>

OTHER ISSUES. Legislative auditors discussed other matters with the Board's management which, if addressed, would improve internal control, compliance, and efficiency.

This report is intended solely for the information and use of the Idaho Outfitters and Guides Licensing Board and the Idaho Legislature and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the executive director, Jake Howard, and his staff.

QUESTIONS CONCERNING THIS DOCUMENT SHOULD BE DIRECTED TO:

Don H. Berg, CGFM, Manager, Legislative Audits Division

Chris Farnsworth, CPA, Managing Auditor

Report IC43407

AGENCY RESPONSE



August 27, 2007

Governor

C. L. "BUTCH" OTTER

Chairman

SCOTT FARR
Challis

Members

TOM LONG
Boise

MARCUS GIBBS
Grace

WILL JUDGE
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WAYNE HUNSUCKER
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*"Helping Protect
Idaho's
Natural Resources"*

Mr. Don Berg, Legislative Audit Manager
Legislative Audits
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Dear Don:

In accordance with the results of the recently completed audit report for the Outfitters and Guides Licensing Board, I have prepared the following response.

The audit concluded that there were no material weaknesses found involving the internal controls over our financial reporting and operations. Also, there were no findings and recommendations noted.

I would like to extend our thanks and appreciation to you and your staff during the audit. They were very professional and provided excellent assistance to me and my staff, which was extremely helpful.

Sincerely,

Jake Howard
Executive Director

C: IOGLB



APPENDIX

HISTORY

The Idaho Legislature established the Idaho Outfitters and Guides Licensing Board (a self-governing agency) in March 1961. The statutory authority for the Board is contained in Idaho Code, Title 36, Chapter 21.

Originally the Board consisted of three members, all outfitters and guides. Currently, the Board consists of five members:

- four appointed by the Governor
- one selected by the Idaho Fish and Game Commission

PURPOSE

The primary purpose of the Board is to regulate and license those persons who conduct outdoor recreational activities for compensation, such as hunting, fishing, and boating. The Board is empowered by Idaho Code, Section 36-2107 to, among other things:

- conduct examinations to determine applicants' qualifications;
- conduct hearings and proceedings to suspend or revoke licenses; and
- subpoena witnesses and records.

FUNDING

The Board receives operating funds from licenses, fines set by the Board, and restitution ordered by the courts.

ORGANIZATION

In addition to the five Board members, the office is comprised of an administrative staff that includes the executive director, three office specialists, an office manager, and an enforcement staff that includes an education/law enforcement supervisor and ten part-time enforcement agents.

The Board's organizational chart is on the following page.

Idaho Outfitters and Guides Licensing Board

Organizational Chart

